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UNITED STATES DISTRICT COURT

EASTERN DISTRICT OF CALIFORNIA

UNITED STATES OF AMERICA,

CASE No. 1:06-cv-01368-AWI-MJS

Plaintiff,

ORDER VACATING FINDINGS AND
RECOMMENDATION DENYING WITHOUT
PREJUDICE DEFENDANT'S MOTION FOR
ACCESS TO COURTS

v.

(ECF No. 228)

LOWELL BAISDEN,

Defendant.

_____ /

Plaintiff, United States of America, filed its Complaint for Permanent Injunction under sections 7402, 7407, and 7408 of the Internal Revenue Code (26 U.S.C. or I.R.C.) on September 29, 2006, seeking to bar Defendant Lowell Baisden from providing tax advice and preparing income tax returns for others. (ECF No. 1.)

1 The matter was referred to a United States Magistrate Judge pursuant to 28
2 U.S.C. § 636(b)(1)(B) and Local Rule 302 of the United States District Court for the
3 Eastern District of California. On September 19, 2012, the Magistrate Judge assigned to
4 this matter issued Findings and Recommendation (ECF No. 228) denying, without
5 prejudice, defendant's Motion for Access to Courts. (ECF No. 219.)
6

7 The Court has determined that authority to rule on Defendant's Motion for
8 Access to Courts lies with the Magistrate Judge (28 U.S.C. 636; Local Rule 302) and
9 that the Findings and Recommendation to the United State District Court Judge were
10 unnecessary and issued in error. (Id.) The Court also wishes to give Defendant the
11 opportunity to file a reply to Plaintiff's opposition to the motion.
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13 Accordingly, for the reasons stated above, the Findings and Recommendation
14 (ECF No. 228) are HEREBY VACATED. The Motion for Access to Courts (ECF No.
15 219), will be ruled on by direct order of the Magistrate Judge once it has been deemed
16 finally submitted.
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20 IT IS SO ORDERED.

21 Dated: September 20, 2012

22 /s/ Michael J. Seng
23 UNITED STATES MAGISTRATE JUDGE
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